G R S IX 51

Previous references

Reference

File No 56 - 26

1920. 2-1

(Mad)

Serial Nos 34, 46

71 to 95

Later references

GENERAL AND REVENUE SECRETARIAT

Serial Nos 34, 46, 71 to 95

Part B for Jan 1921.

SUBJECT

Rye Laws

(34) From The D.P. Jamabandi Mad. to Govt. 9-12-20.

Request Jamabandi & the Rye Laws framed by the Mad. C. of Mudalgeri for the levy of taxes on professions &c.

(95) To The V.P. Jamabandi Off. No. 13688 98-21.

Approves the rules framed by the Rye Laws with the request that they may be got translated as [illegible]

WD 2258—GPB—20,000—14-6-20

GENERAL AND REVENUE SECRETARIAT

(ML)

NOTES

File No 5-6 Pro

FILE HEADING

Bye laws

From The Dy Commr Tumkur (C—

No. MLC 179 Dated 9th Dec 20 Received 14th Dec 20

Duty No. 1678	Enclos 1/Nil Spare Copies.	Serial No.

BRIEF ABSTRACT OF LETTER

Requests sanction to the bye laws framed by the Mal. CL of Chaddagere for the levy of taxes on professions etc

NOTES AND ORDERS

The MLC have framed rules under Sec 46 (i) of the MC Act

2) Rule III is superfluous and may, if approved, be omitted

3) Rules VII, VIII, X and XI have to

Note—First Sheet

G R S III-2]

General and Revenue Secretariat

File No. 56 of 1929

Serial No

(2) The Regulation does not authorise levy of fines for enforcement of rule, under Section 46 the Municipal Commissioner have made a bye-law to the effect that failure to furnish the regd information will entail the liability to prosecution for forfeiture of the sum by contract. If appeal against will be accepted in this case also.

(3) Some Municipalities & Improvement Trusts have already been approved for one or two places. Mem compare with them & necessary again fines for infringement of bye-laws are all right

4-15

(4) File MR 56 of 20 Sl 29, 36, 52 and 62 re the levy of taxes on professions, trades etc in Chittagong Municipality is put up for refer

(5) Resolution with draft G.O. for approval when may be approved

Secretary) 30/6 23/5

NOTE—Contd sheet

1980

G R. S III-21

General and Revenue Secretariat | ML File No. 56 of 1920

Serial No	
95	To the Deputy Comm Jammu Rep at R 13688 dated 8 6 1921 Approves the rules and bylaws work the request that they may be got printed and 6 printed copies thereof be sent to Govt for record

B

Office of the Deputy Commissioner

Tumkur District,

Dated Tumkur the 9th December 1920

From

Ananda Rao Sirsi, Esquire, B A , LL B ,

Deputy Commissioner, Tumkur District

D No 4618
14-12-20

To

G Aravamudu Iyengar, Esquire, B A , B L ,

Secretary to the Government of His Highnes the Maharaja

of Mysore, Revenue Department BANGALORE

No 56-20—34

Sir,

I have the honor to forward herewith a copy of Draft Rules framed by the Maddagiri Municipal Council for the assessment of a tax on professions, trades etc in the said Municipality under Section 37 (1) of the Municipal Regulation

2 The said rules were duly published in the Municipality as required in section 60 (b) of the Regulation and no objections were received regarding the same The President's report No 122 - dated 1st December 1920 together with the copy of the Council's resolution is forwarded herewith

3 I, therefore, request that Government may be pleased to accord sanction to the said rules under section 61 of the Municipal Regulation

I have the honor to be,

Sir

Your most obedient servant,

Deputy Commissioner
Tumkur District

3561

1920-21

From

The Deputy Commissioner,

Tumkur District, Tu

To

The Secretary to the Govt
of His Highness the Maha
of Mysore, Revenue Dept
BANGALORE

Dated

Despatched Tumkur, the 9th [illegible]

Received 13 DEC 1920

General No MC 20-21 111

No

Enclosure No. one file

Forwarding a copy of draft rules framed by the Maddagiri Municipal Council for the assessment of a on professions trades etc and requesting sanction of Government for the same

*****

G. R. S. VI—G/32]

SUBJECT .. M. Byelaws.

Diary No. of letter replied to 4018

General and Revenue Secretariat

( )

the 191

Date of issue 31/1/24

Signed by Sri L. Srinivasaiyar

Section Mis

File No. 56 8/20

Serial No 46

Encl 1

No R 85-14 Dt 31.1.24

To The Secretary Chamber of Commerce

Sir

With reference to your letter No. 2177 dated 10-9-23 forwarding for sanction the Rules framed by the Board of Directors for the levy of taxes on professions, trades, callings etc, under Sec 46 (i) of the Madras Local Boards Act directed to state as follows:-

(1) Rule 3 is superfluous and may be omitted

(2) Rules 7, 8, 10 and 11 have to form parts of byelaws under section 48(1) of the Rajkot Municipal Act to enforce supply of information re. liability to the tax and the penalty proposed may be levied from the defaulters under section 48(2) of the Act.

(3) Rule 12 is not necessary as the appropriate place of penalty may be inserted in place of rule 3

(4) Rule 14 is ultra vires as the Act does not authorise the levy of fines for infringement of rules under Sec 46

2. (4) (5) The rules may be revised in the light of the above remarks and resubmitted in duplicate if necessary byelaws being framed in respect of the provisions required to enforce the supply of information regarding liability to assessment.—

List of enclosures.

Have we

28/11/12
for Res rep

Copied by

Examined by

17/12/12

Office of the Deputy Commissioner,

Tumkur District

Dated Tumkur the 18th April 1921

From

Ananda Rao Sirsi, Esquire, B A LL B

Deputy Commissioner Tumkur District

T U M K U R

DN 7960

25-4-21

To

B Ramaswamaiya, Esquire B A B L

Secretary to the Government of His Highness the

Maharaja of Mysore, Revenue Department

B A N G A L O R E

Mil 56-20-71

S i r,

With reference to your letter No R 8514/M L 56-20-46 dated the 31st January 1921 calling for revised rules for assessment of tax on professions trades arts etc in the Maddagiri Municipality and subsequent reminder No R 10993 dated the 1st April 1921 thereon, I have the honour to forward herewith the revised rules in duplicate framed in accordance with the observations made in the above letter together with the bye-laws in respect of the provisions required to enforced thesupply of information regarding liability to assessment and to request that sanction of Government may kindly be obtained for the same

I have the honour to be,

sir,

your most obedient servant,

Assistant Commissioner
or Deputy Commissioner absent
from Station,
Tumkur District

BF

C.R.S.

1920-21

From

The Deputy Commissioner

Tumkur District

To

The Revenue Secretary to the

Government of Mysore.

Dated BANGALORE the 18th April 1921

Despatched

Received 2 APR 1921

General No

No

Enclosure No

Forwarding the revised rules, in duplicate, of the Maddagiri Municipality

*****

MADDAGIRI TOWN MUNICIPALITY

Notice is hereby given to the inhabitants of the Municipality of the Maddagiri Town that the Town Municipal Council desire to impose the tax defined in the rules appended in lieu of the existing shop and oil mill taxes

Any inhabitant of this Municipality objecting to the proposed tax may, within one month from the date of this notice send his objections in writing to the President, Town Municipal Council Maddagiri

Draft Rules framed under Section 46 (1) of the Mysore Municipal Regulation for the assessment of a tax on professions, trades and callings and on offices and appointments —

1 In the rules the word " person shall include a firm, company or association

2 Every person, who within the Maddagiri Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules shall pay tax at the rates specified in the said schedule, as payable by persons of the class in which such person is placed

3 Persons whose monthly income or profits are less than Rs 30 per mensem are exempt from the tax

4 No person shall be liable to tax under these rules in respect of any half year in which he has exercised a profession, art, trade or calling or held an office or appointment for a period of less than sixty days within the town

5 The tax leviable under these rules from a firm, company, or association or undivided Hindu family may be levied from any member of that firm, company or association or family

6 When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources

7 On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years

8 The Municipal Council or such person or persons authorized by them in this behalf, may in like manner require—

(1) the owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list, in writing containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person,

(2) any employer or the Head or Secretary of any public or private office or of a firm or company,

(*a*) to furnish within a specified time, a list in writing of the names of all persons in his employ or in the employ of such office, firm or company, with a statement of the salary or income of each of the same,

(*b*) to furnish the above particulars in regard to any incorporated company of which such employer Head or Secretary as the case may be, is the agent

9 On or before 1st January and 1st July every year, an assessment list in the appended form shall be prepared The procedure laid down in Sections 63 to 66 of the Municipal Regulations regarding assessment of a rate on buildings or land shall apply *mutatis mutandis* in respect of assessment of this tax This list shall be subject to revision half-yearly or yearly as may be decided by the Council

10 Notwithstanding anything in these rules, every person commencing to exercise any profession, art, trade or calling or to hold any office or appointment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall within thirty days of so commencing give information of the fact to the President, Town Municipal Council

11 Every person liable to the tax who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment of his place of business shall within thirty days of such change give intimation thereof to the President, Town Municipal Council

12 The tax shall be payable half-yearly in each year in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII and bye-laws formed under Section 46 (δ) of the Municipal Regulation

13 (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment shall be entitled to a refund of not less than half the assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade, or calling or office or appointment has been given to the President of the Municipal Council, and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

(ii) The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

14 Failure to furnish the information or furnishing information which is untrue required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs 50

SCHEDULE III

(Section 59, clause X) Tax on Arts, Professions Trades and Callings

Class I

Every person holding any office or appointed, public or private, or employment in any capacity, whose pay, salary or pension amounts to Rs 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs 2,000 a month or upwards —

(i)	Carrying on business as Company	Yearly
(ii)	Abkari Renters, Wholesale and Retail Traders and Manufacturers	
(iii)	Bankers, Money-lenders, Money changers and Pawn brokers	
(iv)	Editors and Proprietors of Newspapers	
(v)	Dubashes, Under writers, Brokers and Dealers in Securities, Shares or Bill of Exchange	
(vi)	Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys Pleaders and Law Agents	
(vii)	Practising Medical Practitioners of all kinds including Hakims and Vaidyas	
(viii)	Dentists and Veterinary Surgeon	Rs 100
(ix)	Architects and Civil Engineers	
(x)	Owners and Farmers of Markets and Toll-farmers	
(xi)	Keepers of Hotels, Lodging houses, Boarding houses or Billiard saloons	
(xii)	Builders and Surveyors	
(xiii)	Owners of Mills, Warehouses, Printing Presses, Oil-Presses, Cotton Presses and other Presses and factories of all kinds	
(xiv)	Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers	
(xv)	Dealers in animals or vehicles, and Owners or Keepers of livery stables or hackney carriages	
(xvi)	Artizans	

Class II

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs 1,500 a month Rs 75

Class III

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 1,000 a month or upwards Rs 50

Class IV

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 500 a month or upwards Rs 25

Class V

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 300 a month or upwards Rs 12

CLASS VI — Yearly

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 200 a month or upwards — Rs 8

CLASS VII

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 100 a month or upwards — Rs 4

CLASS VIII

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 50 a month or upwards — Rs 2

CLASS IX

Every person described in Class I, whose pay, salary or pension amounts, or whose income is estimated to amount to Rs 30 a month or upwards — Re 1

Note —The above classification is subject to the following provisions, namely —

Proviso 1 —No owner of a Cotton press shall be placed in any class below Class IV

Proviso 2 —No wholesale Trader, Ship owner, Banker, Dubash, Barrister, Advocate, High Court Vakil, Solicitor, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class V

Proviso 3 —No Abkari Renter (other than a mere liquor shop keeper), Editor or Proprietor of a newspaper, Under-writer, Broker or other Dealer in Securities, Shares or Bills of Exchange, and First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below VI

Proviso 4 —No Boat owner, Auctioneer, Money lender, Second Grade Pleader, Vakil, Law Agent, Owner or Farmer of a Market, Toll farmer, Keeper of a hotel, Lodging-house, Boarding house or Billiard saloon, and no Builder, Surveyor or Owner of a Warehouse or Press (other than a Cotton press or Oil-press) shall be placed in any class below Class VII

MADDAGIRI TOWN MUNICIPALITY

True return furnished by under the Bye-law framed by the Town Municipal Council, Maddagiri under Section 48 (j) of the Mysore Municipal Regulation as to his liability to Profession tax for the year

Name and address of party	Nature of profession art, trade or calling followed or office, or appointment	Date from which profession etc is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Signature of party

PROFESSION TAX ASSESSMENT LIST

Division

Serial No.	Name of party	Assessment number in previous year		Occupation	Address	Monthly or annual income or other basis of assessment	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

M CHAMARAJ URS,
President

Rules framed under Section 68 (1) (a) of the Mysore Municipal Regulation for the assessment of a tax on professions trades and callings and on offices and appointments

1 In the rules the word "Person" shall include a firm company or association

2 Every person who within the Madalagam town exercises any profession art trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the 1st Schedule appended to these rules shall pay the tax at the rate specified in the 2nd Schedule as payable by persons of the class in which such person is placed

3 The tax shall be payable half yearly in each year in advance on July and January ~~in every year~~ and shall be collected in accordance with the procedure laid down in Chapter VIII (~~made by or framed under Section 68 (1)~~) of the Municipal regulation

4 No person shall be liable to the tax for more than one half year in respect of any half year in which he has exercised a profession art trade or calling or held an office

or appointment for a period of less than
sixty days within the year

3 The tax leviable under this rule 3
from a firm company or association or
undivided hindu family may
be levied from any member of that
firm company or association or family

4 When a person exercises more 4
than one profession and trade or calling
or holds more than one office or appointment
whether under the same name or different
names the tax shall be calculated
on his total annual income or profits
from all such sources

On the registration of the non-residents &
Chairman

7 On or before 15th January and 7
15th July every year, an assessment shall
be the officer duly from shall be prepared
the procedure laid down in section
62 to 66 of the municipal regulation
regarding assessment of a rate on buildings
or land shall apply mutatis mutandis
in respect of assessment of the tax.
The tax shall be payable in such
half yearly or yearly as may be decided
by the council

8 Any person who has paid the tax 8 (1)
for the whole half year and who ceases
during such period to be liable to
pay shall be entitled to a refund of not less than half the said assessment
assessment, provided that no such

remission shall be granted unless notice in writing of the fact of his having given up the profession art, trade or calling or office or appointment has been given to the President of the municipal council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice

9 The burden of proving the facts entitling any person to claim relief under this rule shall be upon him

Schedule III

(Section 59 clause x) Tax on arts, professions

(As in Municipal form appended)

compared by V S Raghavan

Form of Assessment list — Particulars in the accompanying form

Rule made framed by the Mysore Town Municipal Council under Section 48(y) of the Mysore Municipal regulation for the supply of information regarding liability to the tax

1. On the requisition of the Municipal Council or of such person or persons as may be authorised by them from time to time in this behalf every person exercising any profession and trade or calling or holding any office or appointment, shall within such reasonable period as shall be specified in the requisition be bound to furnish a statement under his signature, in writing, in the form appended to these bye-laws showing the income or profits for the required year or years

2. The Municipal Council or such person or persons authorised by them in this behalf may in like manner require —

(a) the owner or occupier of any building or land within the town Municipal limit to furnish within a specified time a list in writing containing the names of all persons occupying such buildings or lands and specifying the profession and trade or calling, office or appointment

of every such person.

Every employer who is head or Secretary of any Municipal or Provincial Office or of a firm or company

2

to furnish within a specified (a) time a list showing of the names of all persons who is employed or in the employ of such office, firm or company, with a statement of the salary or income of each of the same

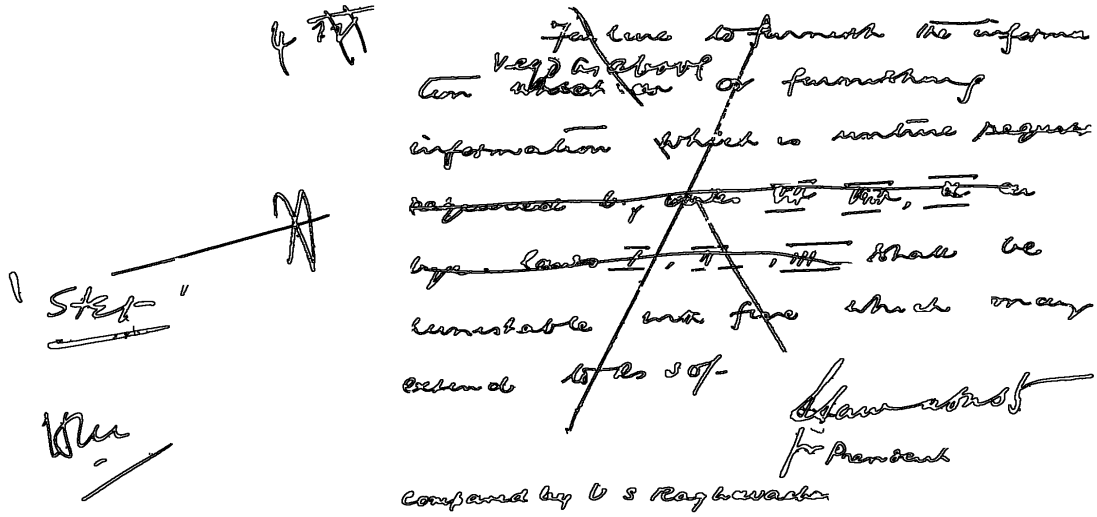
(b) to furnish the above particulars (b) in regard to any incorporated company, of which such employer Head or Secretary as the case may be is the agent.

One or more of the persons appointed by the Municipality every year, two additional who is to be appointed from Wards to perform the procedure laid down in

Notwithstanding anything in 3
these rules, every person commencing to exercise any profession art trade or calling or to hold any Office or appointment in the Town Municipal limits who has not been required by law to furnish a return under Rule III I shall within thirty days of so commencing give information of the fact to the President Town Municipal Council

Every Municipal Council person is liable to the fine who shall

change with designation of his firm or the nature of his profession and, trade or calling or office or appointment or his place of business shall within Thirty days of such change give notification thereof to the President Town Municipal Council



Compared by U S Raghuvanshi

GRS VI–71]

SUBJECT Rules and byelaws re profession tax in the Maddagiri Mun.

Diary No of letter replied to 7960

Section ml
File No 56 of 20
Serial No 95

General and Revenue Secretariat

( )

the 191

Proceedings of the Government of His Highness the Maharaja of Mysore

Date of issue 8.6.21.

Signed by Asst to Rajasevasakta

Read— Correspondence ending with letter no mlc 179/20-21 dated the 18th April 1921 from the Deputy Commissioner submitting for sanction the rules and byelaws framed by the mcl. Maddagiri under sec 46 (c) and 68 (j) of the Mysore Regulation re. levy of tax on professions trades etc. and the Maddagiri Mcl

May this be

i Passed ?

ii treated as a standing order ?

iii published in the Gazette English Part ?

iv translated ?

v printed at the disposal of the press ?

vi published in the Gazette Kannada Part ?

Gazetted vide order no R 13688

The rules and byelaws

are approved [illegible]
[illegible] and copies
thereof are appended herewith the request that
they may be printed
and 6 printed copies be
sent to Post for record.

In haste

Yours,

[illegible]

The Deputy Commissioner
The Commissioner

List of enclosures

Copied by

Examined by

14—GPS—30,000—17-8-19